

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX
REFUND SCHEME LITIGATION

MASTER DOCKET

18-md-2865 (LAK)

This document relates to: 18-cv-05053, 18-cv-09797, 18-cv-09836, 18-cv-09837, 18-cv-09838, 18-cv-09839, 18-cv-09840, 18-cv-09841, 18-cv-10100

DECLARATION OF BRANDON R. DILLMAN

I, Brandon R. Dillman, depose and say as follows:

1. I am an associate of the law firm K&L Gates LLP.
2. K&L Gates LLP is counsel for Defendants / Third-Party Plaintiffs Elaina M. Crema, as personal representative of the estate of Robert V. Crema , Darren Wittwer. and Acer Investment Group, LLC in the above-captioned related actions.
3. I have personal knowledge of the matters discussed in this declaration.
4. Attached hereto as Exhibit A is a true and correct copy of the April 17, 2024 Approved Judgment issued by the U.K. High Court of Justice, King's Bench Division, Administrative Court in *MCML Limited (Formerly ED&F Man Capital Markets Limited) and Victoria Foster v. Southwark Crown Court* [2024] EWCA (Civ) 861, ¶ 142 (Eng.).
5. Attached hereto as Exhibit B is a true and correct copy of the February 2, 2024 Approved Judgment issued by the U.K. High Court of Justice, Business and Property Courts of England and Wales, Commercial Court (KBD) in *Skatteforvaltningen (the Danish Customs and*

Tax Administration) v. *MCML Limited* (previously known as *ED&F Man Capital Markets* [2024] EWHC 148 (Comm) 861, ¶ 7 (Eng.).

6. Attached hereto as Exhibit C is a true and correct copy of the June 5, 2023 Final Notice issued by the U.K.'s Financial Conduct Authority, Enforcement and Market Oversight Division to ED&F Man Capital Markets Ltd.

I, Brandon R. Dillman, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: June 25, 2024

/s/ Brandon R. Dillman
Brandon R. Dillman